

## XVI Cash Receipts

"Cash Receipts" refers to coin, currency, checks, warrants, credit card transfers, and other negotiable instruments that are received in the agency for deposit. Agencies normally handle the following types of cash deposits:

- ✧ Deposits into Agency Trust Fund Cash;
- ✧ Deposits into Revolving Fund Cash; and
- ✧ Deposits into General Cash.

Section 8000 of the State Administrative Manual covers instructions and procedures for processing cash receipts in state agencies. This chapter further explains how those cash receipts are handled in CALSTARS. The scope of material includes types of cash; types of receipts and how they are recorded; how to prepare remittances and account for those remittances in CALSTARS; and other miscellaneous cash receipt procedures.

### TYPES OF CASH

Cash may be held by the agency or held in the agency's fund at the State Treasurer's Office (STO). Cash may never be held in two places at the same time.

### Cash Held by the Agency

#### Agency Trust Fund Cash

General Ledger Account (GLA) 1120, Agency Trust Fund Cash, is used in fiduciary funds. Agency Trust Fund Cash is never remitted to a fund in the State Treasury but is held in the agency's bank account. This cash may be recorded in CALSTARS as 0990, Fiduciary Funds Outside Centralized Treasury System. As an example, correctional institutions use Fund 0990 for their inmate trust accounts.

#### Office Revolving Fund Cash

GLA 1130, Revolving Fund Cash, is used to account for cash in the agency's Office Revolving Fund (ORF). The agency establishes this fund by filing a claim schedule against their primary support appropriation. Revolving Fund cash is periodically replenished in one of two ways: deposit of State Controllers Office (SCO) warrants issued as a result of claim schedules submitted to reimburse the Revolving Fund; or return of excess salary, expense and travel advances paid to employees. ORF monies are never remitted but remain a part of the agency's cash. In CALSTARS, the Office Revolving Fund is maintained using Fund 0998. See ORF Accounting in Volume 1, Chapter XIII.

**General Cash**

GLA 1110, General Cash, may be in any fund. All cash receipts deposited in the agency's general checking account, except for Agency Trust Cash and ORF Cash, are classified as General Cash. It is temporarily on deposit in the agency's bank account pending remittance to the STO or refund to payers.

**Agency's General Checking Account**

Most agencies have one checking account in an approved commercial bank. As cash is received, its purpose is identified and a deposit is made. For every deposit (except Agency Trust Fund and Revolving Fund), there is an entry to General Cash, GLA 1110.

**Bank Reconciliation Activities**

The beginning and ending balance of each GLA 1110 account is included on the monthly bank statement reconciliation. Deposits for Agency Trust Cash and Office Revolving Fund are usually (but not always) made into the same bank account as General Cash. The ending balance on the bank statement must reconcile to the agency's cash balances for each fund. The separation of the receipts by source of receipt is made in the agency's books.

SAM 8030.1 through 8034.3 discusses the general procedures for endorsing checks, depositing checks and when to notify the STO of large deposits. Also see Volume 1, Chapter XV, Bank Reconciliation.

**Dishonored Checks**

SAM Sections 10510 and 10511 provide two methods for accounting for dishonored checks. CALSTARS requires agencies to follow the first method outlined in SAM 10510: (a) adjust the nominal account and reimburse the bank for the dishonored check; and (b) establish a deferred receivable in GLA 1315, Accounts Receivable-Dishonored Checks. When a "good" check is received to replace the dishonored check, two transactions are also required: first, the receivable is liquidated; and second, the "good" cash is applied to the nominal account. See Volume 1, Chapter XVII, Dishonored Checks, for a description of the process and the transaction codes used.

Agencies with high volumes of dishonored checks may wish to summarize the daily entries. After the checks are bought back from the bank, a summary entry by receipt code and fund is prepared. A dummy document number may be entered in CALSTARS and detail records kept on file.

**Cash Held by the STO****Cash in State Treasury**

General Ledger Account 1140-Cash in State Treasury is used in all funds and shows the actual cash balance in the State Treasury for each non-shared fund. This

account has a direct relationship to the account the State Controllers Office (SCO) has for a particular fund, i. e., debits and credits made by the SCO to GLA 1140 should be reflected in the agency's records for that fund. Entries in CALSTARS to GLA 1140 are made upon receipt of documentation from the SCO. If the fund is a non-shared fund, the agency cash account (GLA 1140) should be reconciled monthly to the SCO cash account (GLA 1140).

CALSTARS uses GLA 1140 throughout the year for all funds. For year-end reporting, the balance of GLA 1140 in shared funds such as the General Fund, is closed to GLA 5570-Fund Balance--Clearing Account. Cash in State Treasury for non-shared funds remains in GLA 1140.

### Cash Held in Accounts Outside the State Treasury

State agencies hold most cash, including Agency Trust Fund Cash, within the Centralized State Treasury System. However, accounts outside this system may be authorized. See SAM 8002 and 19462-19463 for specific procedures. Each account outside the Centralized State Treasury system must be reported annually on Year-end Financial Report No. 14.

### CASH RECEIPTS FLOW PROCESS

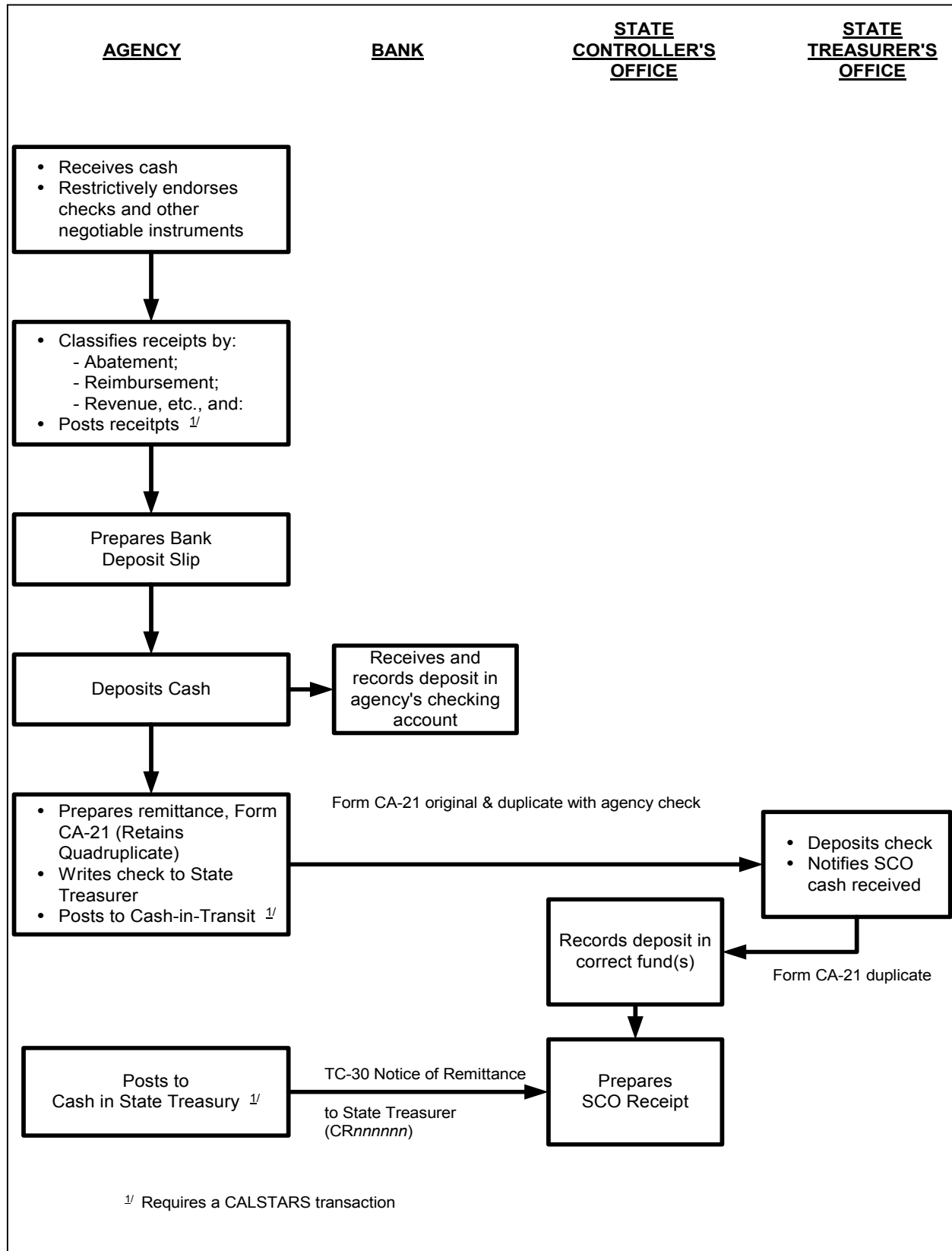
As cash is received by the agency, the purpose is identified and the cash is deposited in the agency's General Checking Account. The most common types of receipts include abatements, reimbursements, revenues and refunds to reverted appropriations. Cash may be received in response to an invoice, or no billing may be involved. When receipts have been previously billed, those billings identify the payee as either non-governmental or governmental (State of California or other governmental body). See Exhibit XV-1 for a display of the flow of cash receipts.

The following rules must be applied:

- ✪ If the purpose cannot be identified, the cash receipt is deposited and GLA 3730-Uncleared Collections is credited.
- ✪ If the cash receipt is for a subsequent accounting period or is unearned, GLA 3400-Advance Collections is credited.
- ✪ If the cash receipt is for an account such as Unclaimed Trust, then GLA 3500-Liabilities for Deposits is credited.
- ✪ If the cash receipt includes the payment of sales tax, the tax portion is credited to GLA 3110-Due to Other Funds or Appropriations.

CALSTARS 51, Receipts and Disbursements Posting Tag, is available to code and post receipts. Most receipts (SCO or CALSTARS) require a Source Code. Receipt Source codes may be found in the Uniform Codes Manual.

EXHIBIT XVI-1  
GENERAL CASH RECEIPTS FLOW



All receipts should use a Current Document Number, even if the Transaction Code Illustration indicates "OPTIONAL". The Current Document Number is a unique cash receipt or report of deposit number. This identification helps in the bank reconciliation process.

The SCO may receive receipts directly for abatements, revenues, reimbursements or refunds to reverted appropriations that are applicable to an agency. When that occurs, the SCO sends a journal entry confirming receipt (CRnnnnnn). The agency must reflect the event on their books.

Federal funds may be received by state agencies in two ways: through the receipt of a check or Federal Warrant (billed or non-billed) and deposited into General Cash; or through the Federal Drawdown/Letter of Credit process where the funds are deposited directly into the State Treasury.

See Volume 5, Transaction Code Illustrations, for information about the general ledgers affected, the data elements required and the files to which cash receipt transactions are posted.

Each type of receipt is discussed as separate sections of this chapter.

## CASH RECEIPTS REPORTS

Four CALSTARS reports are used for the cash receipts process:

### H05 - SCO Remittance Advice Worksheet

The H05 Report summarizes all transactions that affect Unremitted General Cash (GLA 1110). See Volume 6, Exhibit II-H-H05, for a complete description and a sample of this report. This report is used to prepare the SCO Remittance Advice Report, Form CA-21. When remitting monthly, request the H05 Report with a period of **PM** to determine accounts and amounts to be remitted. When remitting more frequently than monthly, use **CM**. Be aware the H05 Report is cumulative for the month based on calendar month (not fiscal month-FM).

Agencies remitting more frequently than monthly should develop a remitting worksheet. This worksheet may help agencies keep track of previous remittances for the month so that they do not inadvertently over remit. If that happens, an agency may offset the next remittances with like-type cash collections. However, sometimes the agency may not have the same type of receipt collections that were over remitted. In that case, the agency must file a claim schedule with a letter of explanation identifying the type of receipt that was over remitted, the Remittance Advice Number, the SCO account to which it posted, and steps taken to prevent a recurrence. If the over remitted monies are for Refunds to Reverted Appropriations and no like funds are available to offset, the agency should contact the SCO.

One way for an agency to avoid over remittances is to always confirm that the outstanding GLA 1110-General Cash less the sum of: GLA 3400-Advanced Collections, GLA 3730-Uncleared Collections, GLA 3710-Cash Overage and

GLA 3110-Due To Other Funds or Appropriations (for Sales Tax), is equal to or more than the remittance.

The H05 Report may be requested at the Fund or Fund Detail level and will page-break by receipt type. The agency may be required to add page amounts together to summarize by appropriation (Enactment Year and Reference).

It is important to select both the proper Current Document Date for the posting tags and the proper Collection Period for the Remittance Advice Report. Document Date must be within the Collection Period of the Remittance Advice Worksheet Report. Collection Period must be within the Fiscal Month (As of...) of the H05 Report. For example, all collection entries for the month of January are shown on the FM 07 (January) H05 Report. All remittance entries should show Current Document dates within the January period. Do not use the date the RA is signed or the check date to the STO. If a remittance entry for January is incorrectly coded with a February Current Document Date (i.e., the date entered in CALSTARS), the H05 Reports for January must be footnoted with the remittance amount that does apply. Using the correct Current Document dates will avoid this problem. It is also good practice to request H03 and H05 reports (PM) on the last processing day of the month, even if the agency already has all of the month-end reports.

The H05 Report has most of the information that agencies need to complete a Remittance Advice Form (CA-21) and prepare the posting tags. Listed below are those items **NOT** on the H05 Report and some hints on how to find them:

Items <b><u>NOT</u></b> on the H05 Report		
Item	Needed for Remittance Advice Form?	Needed for posting tags?
Appropriation data (Ch/Item/FY). Use FY and AS as a clue.	Yes	No
Program 99 for Clearing Account - per SCO Reconciliation Report	Yes	No
Category 90 for Reimbursements or Federal Receipts - per SCO Reconciliation Report	Yes	No
Employee Name for Payroll Accounts Receivable. Use Vendor # or A/R # to track.	No	No
Funding Source and Method. Use EY and Reference as a clue.	No	Yes
Vendor # for STO. Each agency should establish one Vendor # for the STO.	No	Yes
Index. Use the H03 Report.	No	Yes <sup>1/</sup>
A/R #, SS #, Employee Name, for Reverted Payroll Accounts Receivable collections. Use the H03 and look at manual Payroll A/R records to obtain data for both the RA and the posting tags. More later in the chapter.	No	Yes
Account to be used for Advance Collections. Use the H03 Report and look for TC 109.	Yes	No
Source fund to be used for Reimbursements. Use SCO Agency Reconciliation Report (Tab Run).	Yes	No

<sup>1/</sup> If organization is by Section

**H03 - General Cash Receipts and Disbursements Register**

The H03 Report lists the detail of all transactions that affect unremitted General Cash (GLA 1110) and GLA 1150-Cash in Transit. See Volume 6, Exhibit II-H-H03 for a complete description and a sample of this report. This report contains all General Cash receipt transactions, General Cash Refund transactions and remittance transactions. It is a research report that may be used in lieu of the H05 Report. This report includes data such as Current Document Number, Transaction ID, Transaction Code, Index, Object Detail and PCA. The totals in remitting accounts (Abatements, Reimbursements, Revenue, etc.) on the H03 Report for the same reporting period agree with the totals by account type on the H05 Report for the same reporting period.

Remittance transactions post to the H03 or H05 reports based on the Current Document Date. This date should be the collection period ending date of the remittance. This special use of the Current Document Date is unique to the H03 and H05 reports. Other reports that display cash activity, such as the H06, H00 and B04 reports, are posted based on the fiscal month the transaction was input.

**H06 - Cash Receipts and Disbursements Register**

This report lists all transactions that impact GLA 1110-General Cash, GLA 1120-Agency Cash and GLA 1130-Revolving Fund Cash. This report serves as a check (disbursements) and deposit (receipts) register and is used to reconcile the bank account. See Volume 6, Exhibit II-H-H06, for a complete description and a sample of this report.

**HB5 - Analysis of General Cash Receipts and Disbursement Register**

This report provides a method of analyzing Unremitted General Cash using both the appropriation and History files. This information cannot be obtained from the H03 and H05 reports. It provides Appropriation File balances for Unremitted Cash and individual History File activity for all General Cash transactions (GLA 1110). See Volume 6, Exhibit II-H-HB5, for a complete description and a sample of this report.

## CASH REMITTANCE PROCESS

SAM 8091 requires that agencies prepare Remittance Advices (State Controller's Office Form CA-21) to remit cash receipts. This process moves the funds from the agency's General Checking Account to the appropriate fund in the State Treasury. See previous Exhibit XVI-1, Cash Receipts Flow.

### Develop the Data for the Remittance Advice

The data needed to make cash remittances are contained in the CALSTARS reports.

1. Request the H05 and H03 reports.

SAM Section 8091 requires agencies to remit funds at least every 30 days or when the total amount exceeds \$25,000.

- ✧ Request the H05/H03 reports as Prior Month (**PM**) when remitting monthly; or
- ✧ Request the H05/H03 reports as Current Month (**CM**) when remitting daily, weekly or some interval less than monthly.

2. Use the H05 Report to record cash remittance by Funding Fiscal Year, Appropriation, Fund, and Receipt Source.

- ✧ Refer to the previous section for information on the H05 Report and the table on how to obtain the additional information required for the remittance advice.
- ✧ Each line on the remittance advice should result in one CALSTARS transaction.

### Prepare the Remittance Advice, Form CA-21

The Collection Period at the bottom of the CA-21 form should have no gaps. For example, if the ending date on the last collection was June 30, 20nn and there were no collections for July and August, September's collection should have the dates "July 1, 20nn to September 30, 20nn." If "old" cash is later discovered in November for August collection, for example, it should be remitted separately with the collection period displaying "August 1, 20nn to August 31, 20nn."



Agencies should be aware that the CA-21 Form is controlled by the SCO and all serially numbered forms must be accounted for. There are specific instructions on the back of the pink (back copy) for voiding forms and ordering additional forms.

Agencies may obtain supplies of form CA 21 or a copy on diskette from the SCO, Division of Accounting and Reporting. The form is also available on the Internet at: <http://www.sco.ca.gov/ard/state/index.htm>. Agencies may design their own remittance form; however, SCO approval of the form is required prior to its use per SAM Section 8091. Agencies will prepare form CA 21 in triplicate when remitting to the State Treasury.

### Source Code Considerations

The Receipt Source Code required on the CA-21 may be different than the Receipt Source Code used in the corresponding CALSTARS transaction. The table below displays the appropriate source codes to use.

Remittance Type	CA-21 Form Source Code	CALSTARS Source Code
Abatements	Blank	580n00
Payroll A/R - Abatements	Blank	580100
Reimbursements	Blank	99n9nn
Revenue	1nnn00	1nnn00
Operating Revenue	2nnn00	2nnn00
Federal Receipts	4 + Catalog #	4 + Catalog #
Refunds to Reverted Appropriations	500000	570000
Deposits	Blank	Blank
Advance Collections	Org Code + 00	Blank

### Review and Transmit the Remittance Advice

Correct all errors in the month in which the original transaction occurred, if possible.

After the CA-21 is verified and signed:

- ✪ The original, duplicate copy and check goes to the STO.
- ✪ The STO forwards an endorsed copy to the SCO; and,
- ✪ The agency retains the pending (third) copy.

### Code Remittance Transactions in CALSTARS

Vendor Number is the STO's Vendor Number.

The Current Document Number is the Remittance Advice Number from Form CA-21 (XXnnnnnn). The first 2 characters of every remittance advice is an agency designation. The 2 characters are assigned by the SCO.

The Current Document Date is the last date of the collection period on the Remittance Advice. (This places the remittance transaction into the prior month H05 Report when making monthly remittances.)

Volume 1, Chapter XIII, ORF Accounting, provides input coding instructions for the General Cash checks that accompany the Remittance Advice forms.

Use the following transaction codes to record remittances:

Remittance Transaction Codes	
TC	Description
171	Regular remittance - manual check
173	Regular remittance - auto check
110	Liabilities for Deposit Remittance - manual check
187	Liabilities for Deposit remittance - auto check
145	Advance collection - manual check
188	Advance collection - auto check

### Record the SCO Receipt of the Remittance Advice

Agencies receive a journal entry confirming receipt (CRnnnnnn).

Record the SCO Receipt of the Remittance Advice at the same level of detail as original remittance transaction. There should be a one-to-one relationship between the accounting for the original transaction transmitting the remittance and the SCO receipt of the remittance.

Use the SCO Receipt Number as the Current Document Number in CRnnnnnn format.

The Document Date is the Controller's Receipt Date.

The Reference Document Number is the Remittance Advice Number in XXnnnnnn format that was on the original of the CA-21 sent to the SCO (top-right corner, imprinted on all copies).

SCO Receipt Transaction Codes	
TC	Description
172	Regular SCO Receipt
114	Liabilities for Deposits SCO Receipt
147	Advance Collections SCO Receipt

**FORM CA-21 REMITTANCE GENERAL GUIDELINES**

Specific instructions for completing Form CA-21 for various types of remittances are described in this section. Exhibit XVI-2 includes general instructions common to all Remittance Advices. Subsequent exhibits consist of specific instructions for each type of remittance and corresponding samples of those entries on the CA-21 form. Complete only those sections or blocks on the form referenced in the specific instructions.

EXHIBIT XVI-2  
REMITTANCE ADVICE FORM, CA-21  
COMMON ELEMENTS

Item	Description
AGENCY	<b>Enter the agency name.</b> Use full name of department, board or commission.
FOR CREDIT TO	<b>Enter the UCM Fund number and name,</b> if remittance is only for one fund. For more than one fund, enter "Various".
APPROPRIATION DATA	<p><b>Enter the appropriation identification.</b> For more than one appropriation, enter <b>Various</b>.</p> <p>If remittance applies to a Budget Act appropriation (abatement or reimbursement), enter the Chapter and Year of Appropriation followed by the ten digit item number. (Example: Ch. 313/88, Item 4455-101-001)</p> <p>If remittance applies to:</p> <ul style="list-style-type: none"> <li>• Payroll Accounts Receivable, enter <b>Chapter, Year</b> and <b>Item</b> coding.</li> <li>• Revenue/Operating Revenue, leave blank.</li> <li>• Federal Fund Receipts, enter <b>Federal Receipts</b>.</li> <li>• Federal Fund Abatements to an available appropriation, enter <b>Chapter, Year</b> and <b>Item</b> coding.</li> <li>• Federal Fund Abatements to a <b>44</b> Account, leave <b>blank</b>.</li> <li>• Refunds to Reverted Appropriations, enter <b>Refunds to Reverted Appropriations</b>.</li> <li>• Deposits, enter <b>Deposits</b>.</li> <li>• Advance Collections, enter <b>Advance Collections</b>.</li> </ul>
FUND	<b>Enter the UCM Fund number in the first four positions of the field.</b> Leave the last three positions blank unless a sub-fund is designated by SCO. (Example: 942001, Special Deposit Fund.)
AGENCY	<b>Enter the 4-digit UCM Organization code for the reporting organization.</b> EXCEPTION: Advance Collections, leave blank.
COLLECTION PERIOD	<b>Enter the beginning and ending dates of the collection period.</b> Be careful there are no "gaps" between forms.
NAME	<b>Type the name, title and phone number and enter the signature.</b> SCO would also like a contact name and phone number if different than the person signing.

The remaining portions of the CA-21 Form depend on the type of receipt. Each section or block on the form should remain blank unless there are specific instructions for completing that block.

## ABATEMENTS PROCESSING

Abatements are reductions of, or credits to, GLA 9000-Appropriation Expenditures. A list of the eleven allowable abatements is found in the Uniform Codes Manual, "Other Receipts" section and in SAM Section 10220. Abatements may be billed or unbilled. If there is an outstanding invoice for the abatement (accounts receivable established), GLA 9000 is credited as the billing is prepared. If the abatement is for an unbilled item, GLA 9000 is credited when the receipt is recorded.

The following chart provides specific instructions for completing the Form CA-21. See Exhibit XVI-3 for a sample of a completed CA-21 for Abatements.

Item	Description
FY	<b>Enter the year to which the abatement applies.</b>
REF/ITEM	<b>Enter the SCO Reference Code.</b> This is usually three digits but may be five digits for continuing and carryover appropriations.
PROGRAM	<b>Enter the 2-digit program code</b> if remittance applies to an appropriation scheduled by program. If the remittance is to the Clearing Account, enter <b>99</b> .  <b>NOTE:</b> The level of coding for PROGRAM, ELEMENT, COMPONENT and TASK is the level of the appropriation contained in the Budget Act as modified by Budget Revision #1. It should also be the same as shown on the SCO Agency Reconciliation Report.
ELEMENT	See Program above.
COMPONENT	See Program above.
TASK	See program above.
REV/OBJ	Leave blank.
AMOUNT	<b>Enter the amount.</b>
DESCRIPTION	<b>Enter the UCM Receipt title of the abatement.</b>

## EXHIBIT XVI-3 -- ABATEMENT EXAMPLE

STATE OF CALIFORNIA  
 REPORT TO STATE CONTROLLER OF  
 REMITTANCE TO STATE TREASURER  
 TC - 30

REMITTANCE ADVICE NO.

**RA352911**

AGENCY DEPARTMENT OF AIR QUALITY	FOR CREDIT TO: (FUND) 0001 GENERAL	APPROPRIATION DATA: See below
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FUND	AGY	FY	M	REF/ITEM	FED CAT	PIN	C	CA	PGM	ELE	COMP	TASK	ACCT	SCO	REVOBJ
0001	9990	2002		001					99						
0001	9990	2002		001					99						
0001	9990	2001		001					99						

TREASURER'S ENDORSEMENT

TO STATE CONTROLLER: I hereby certify that the foregoing report is a correct statement of all monies received by the above-named agency and on account of said Fund or Appropriation during the periods stated below in accordance with Section 12410 of the Government Code. Remittance has been made to the State Treasurer.

(Signed)

OFFICIAL TITLE  
 Accounting Administrator

DATE  
 10/5/2002

CONTACT  
 Cathy Bell

PHONE  
 445-1091

Collection period from September 1, 2002 to September 30, 2002 inclusive.

Original &amp; Duplicate - State Treasurer's Office Triplicate - Agency Copy

CA 21 (08/98) PC Excell 97 Version

**PAYROLL ACCOUNTS RECEIVABLE - ABATEMENTS PROCESSING**

SAM Section 8776.7 contains information on Payroll Accounts Receivable. A Payroll Accounts Receivable is established when an employee has been overpaid. Exhibit XVI-4 displays the process.

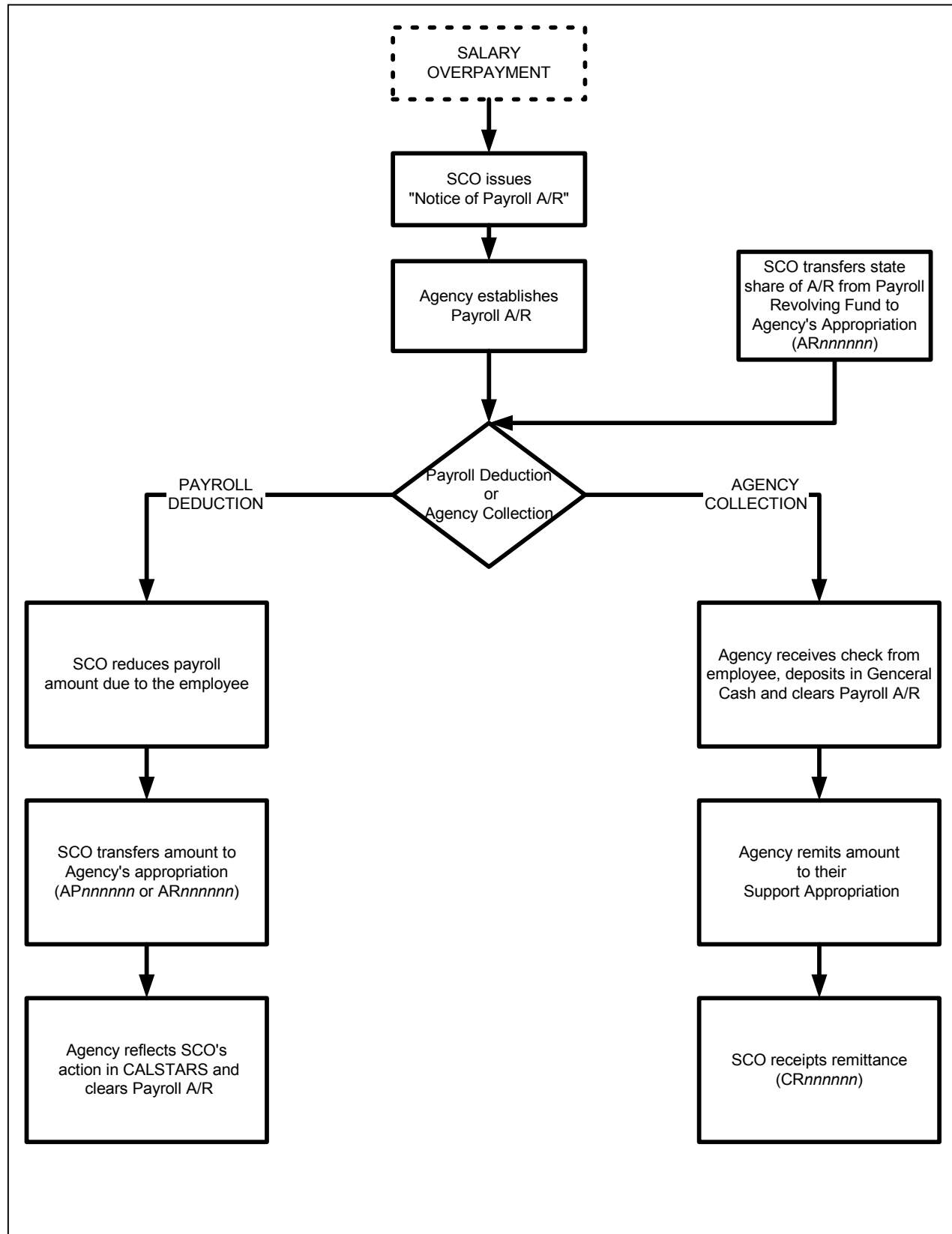
The SCO issues a *Notice of Payroll Accounts Receivable*. The overpayment is collected from the employee either through payroll deduction or agency collection. If the amount is collected through payroll deduction, the SCO transfers the amount from the Payroll Revolving Fund to the appropriation, usually the Clearing Account. This type of "Notice of Transfer" has a document number with an "AP" or "AR" prefix.

If the collection type indicated on the Notice of Payroll Accounts Receivable is "Agency Collection," the agency receives a check or currency from the employee. Those funds are deposited into General Cash and the Payroll A/R is cleared at that time. The agency remits the money to the fund and item from which the payroll was initially paid. The "Non-USPS—Agency Collection Accounts Receivable" form is completed with detail information about the Payroll A/R's being cleared. SCO uses the information on this form to post the repayment in their payroll system and to adjust each employee's W2 form. If an agency over-collects and remits that over-collection, the claim schedule process should be used to refund the money to the employee. The "Non-USPS—Refunds of Overcollections", Std. 995R, form must be completed and forwarded to the SCO Personnel/Payroll Services Division along with the claim schedule.

Occasionally an agency is asked to collect a Payroll Accounts Receivable for another agency. The agency should deposit the employee's paycheck into their General Cash Account and credit Uncleared Collections (Use TC 108). A check for the amount of the Payroll Accounts Receivable is then issued from Uncleared Collections to the other agency. Another check is then issued from Uncleared Collections for the balance of the employee's paycheck (the original amount less the Payroll Accounts Receivable). Under no circumstances should an agency establish a Payroll Accounts Receivable from another agency in their records. See the discussion on Uncleared Collections.

Shown below are details for processing both Regular and Reverted Payroll Accounts Receivable. Exhibit XVI-5 is an example of the Notice of Payroll Accounts Receivable.

EXHIBIT XVI-4  
PAYROLL ACCOUNTS RECEIVABLE PROCESS





**EXHIBIT XVI-5  
NOTICE OF PAYROLL ACCOUNTS RECEIVABLE**

STATE OF CALIFORNIA, OFFICE OF THE CONTROLLER, DIVISION OF DISBURSEMENTS

NOTICE OF PAYROLL ACCOUNTS RECEIVABLE

OVERPAYMENT FOR A/R # 08990, CLEARANCE 3 39566 OF 08-19-19nn

----- AGENCY APPROPRIATION -----

FUND	AGY	FY	REF/ITM	FEDCATLG	CA	PG	EL	COM	TSK	ACCT/CODE	SOURCE
0001000	-0990	-19nn	-001	-000000000	-99	-	-	-	-	-00000000000	00000000

SOC. SEC. #	NAME OF EMPLOYEE	AGY.	UNIT	CLASS	SER.	POSITION NUMBER	PAY PER. T.MO.YR.	TIME WORKED DAYS	HOURS
535-36-9989	BROWN JA		990	120	3782	001	<span style="border: 1px solid black; padding: 2px;">0-07-19nn</span>	9	.00

SALARY TYPE	RATE	GROSS & STATE SHARE AMOUNTS TO BE TRANSFERRED PER FORM CD 62			
		TOTAL	GROSS		
1	\$3,570.00	\$1,763.59	\$1,460.45		

PAYMENT TYPE	RETIREMENT	OASDI	HB PREM	HB ADM
0	\$191.41	\$111.73	.00	\$ .00

DIVISION OF DISBURSEMENTS WILL RECOVER EMPLOYEE DEDUCTIONS FOR

RETIREMENT	FEDERAL TAX	CA ST. TAX	OASDI	OTHER DED.
\$73.02	\$ .00	\$ .00	\$111.73	\$ .00

\$1,275.70 TO BE RECOVERED FROM EMPLOYEE BY PAYROLL DEDUCTION

Use for A/R Document #

Use Pay Period to determine FY of A/R

Establish payroll A/R for total amounts shown in this section.

Amounts shown in this area will be transferred to the agency's appropriation by SCO from the Payroll Revolving Fund (ARnnnnnn)

Indicates amount to be recovered from employee and method of collection.

**Regular Payroll Accounts Receivable Activities**

Several activities are described in this section for regular Payroll Accounts Receivable. Each is discussed below:

**Establish a Regular Payroll Accounts Receivable (GLA 1311) from SCO Notice of Payroll Accounts Receivable**

**Transaction Codes** - TC 123 or TC 149.

**Fiscal Year** - Determined from the Pay Period on the Payroll A/R document.

**Vendor Number** - Required; should be the Employee Social Security Number.

**Current Document Number** - The Payroll A/R Number from the SCO Notice of Payroll Accounts Receivable in *A/Rnnnnn* format. Current Document Suffix should be **00** or agency convention.

**Object Detail** - Required. A Regular receivable is established for the amounts in the "Gross and State Share Amounts to be Transferred per Form CD 2" as follows:

- Gross pay (Object Detail **003**); and
- Retirement (Object Detail **106**); and
- OASDI (Object Detail **103**); and
- Health Benefits (Object Detail **105**).

**Index** and **PCA** - Required per Employee Master Table record or Payroll Warrant Register.

**Source Code** - Required. Use **580100**.

**SCO Transfer of State Share from Payroll Revolving Fund (SCO Journal Entry ARnnnnnn)**

**Transaction codes** - TC 455 and TC 455R

**Current Document Number** - SCO Transfer Journal Number, in *ARnnnnnn* format. Current Document Suffix should be **00** or agency convention.

**Reference Document Number** - The Payroll Accounts Receivable Number (*A/Rnnnnnn* format) that was previously established with the SCO Notice of Payroll Accounts Receivable.

**Agency Collection of a Regular Payroll Accounts Receivable**

**Transaction Code** - TC 140. Use a Document File report or the CALSTARS Document Shadow File for liquidation data elements.

**SCO Collection of a Regular Payroll Accounts Receivable**

**Transaction Codes** - TC 455 and TC 455R.

**Current Document Number** - SCO Transfer Journal Number (APnnnnnn format). Current Document Suffix should be '00' or agency convention.

**Reference Document Number** - The Payroll Accounts Receivable Number (A/Rnnnnnn format) that was previously established with the SCO *Notice of Payroll Accounts Receivable*.

**Write-off of a Regular Payroll Accounts Receivable**

**Transaction Codes** - TC 463 and TC 463R.

**Reference Document Number** - The Payroll Accounts Receivable Number (A/Rnnnnnn format, above).

**Remitting a Regular Payroll Accounts Receivable**

**Transaction Codes** - TC 171 or TC 173.

**Current Document Number** - The Remittance Advice Number (RAnnnnnnn format).

**Source Code** - Required. Use **580100**.

**Appropriation Symbol** - Required. The H05 may be used for coding information.

**Processing the SCO Receipt of a Regular Payroll A/R Remittance**

**Transaction Code** - TC 172.

**Current Document Number** - SCO Receipt Number, in CRnnnnnnn format. Current Document Suffix is **00** or agency convention.

**Reference Document Number** - The Remittance Advice Number (RAnnnnnnn format).

**Source Code** - Required. Use **580100**.

**Appropriation Symbol** - Required. Use the remittance transaction or the H05.

The chart on the following page provides specific instructions for completing the Form CA-21. See Exhibit XVI-6 for a sample of a completed CA-21 for Payroll Accounts Receivable. See Exhibit XVI-7 for a sample of a completed Std. 995A - Non-USPS--Agency Collection Accounts Receivable.

**Note:** The Std. 995A should be sent directly to the SCO PPSD W-2 unit.

Item	Description
FY	<b>Enter the year</b> to which the Payroll Accounts Receivable Abatement applies.
REF/ITEM	<b>Enter the SCO Reference Code.</b> This is usually three digits, but may be five digits for continuing or carryover appropriations.
PROGRAM	<p><b>Enter the 2-digit program code</b> if remittance applies to an appropriation scheduled by program. If the remittance is to the Clearing Account, enter <b>99</b>.</p> <p><b>NOTE:</b> The level of coding for Program, Element, Component and Task is the level of the appropriation contained in the Budget Act as modified by Budget Revision #1. It should also be the same as shown on the SCO Agency Reconciliation Report.</p>
ELEMENT	See Program above.
COMPONENT	See Program above.
TASK	See Program above.
REV/OBJ	Leave blank.
AMOUNT	<b>Enter the amount.</b>
Complete SCO required form Non-USPS--Agency Collection Accounts Receivable, Std. 995A, and send to SCO-PPSD W-2 Unit. The information from this form is used to update the taxable wages as appropriate.	



## EXHIBIT XVI-7 -- PAYROLL A/R EXAMPLE

STATE OF CALIFORNIA

**NON-USPS—AGENCY COLLECTION ACCOUNTS RECEIVABLE**

STD 995A (NEW 7-94)

*Complete and submit to: State Controller, PPSD - W-2 Unit***TAX YEAR COLLECTED****20nn**

Remittance Advice Number

Dated

**352910****2/2/0n**

The following payments to clear Payroll Accounts Receivable have been submitted to the State Controller's Office on:

SOCIAL SECURITY NUMBER	EMPLOYEE NAME (First Initial, Middle Initial, Surname)	PAYMENT TYPE	PAY PERIOD OF A/R (Month/Year)	ISSUE DATE OF A/R (Month/Day/Year)	A/R NUMBER (5 Digits)	AMOUNT COLLECTED
<b>535-36-9989</b>	<b>John A. Brown</b>	<b>6</b>	<b>10nn</b>	<b>12nnnn</b>	<b>09991</b>	<b>238.68</b>
<b>151-99-4444</b>	<b>Susan Price Johannas</b>	<b>6</b>	<b>10nn</b>	<b>12nnnn</b>	<b>09995</b>	<b>423.21</b>

I certify that I am duly authorized by the herein named state agency to make this report and certification;  
that data stated herein is correct, complete and in accordance with all laws and regulations.

REPORTING OFFICER'S SIGNATURE

DATE

**09/30/02**

TYPE OR PRINT NAME AND TELEPHONE NUMBER OF INDIVIDUAL COMPLETING THIS FORM

**Cathy Bell**TELEPHONE NUMBER Include Area  
Code or use CALNET)**(916) 445-1091**

FROM (Agency Name)

**Department of Air Quality**

**Reverted Payroll Accounts Receivable Activities**

Several activities are described in this section for Reverted Payroll Accounts Receivable. Each is described below:

**Establish a Reverted Payroll Accounts Receivable (GLA 1319)**

**Transaction Codes** - TC 468 or TC 467.

**Current Document Number** - The Payroll A/R Number from the SCO Notice in A/Rnnnnnn format. Current Document Suffix should be **00** or agency convention.

**Fiscal Year** - Determined from the Pay Period on the Payroll A/R document.

**Vendor Number** - - Required; should be the Employee Social Security Number.

**Index, PCA, Source and Object Detail** - Leave blank.

**Agency Collection of a Reverted Payroll Accounts Receivable**

**Transaction Codes** - TC 469 + TC 107. TC 469 clears the A/R; TC 107 applies the cash. Both transactions are done at the same time.

**Source Code** - Required for TC 107. Use **570000**.

**NOTE 1:** Agencies may find it helpful to use the reverted PCA/Index on the TC 107 entry. These data elements will be needed later for the TC 132 entry.

**NOTE 2:** Agencies may also find it helpful to use the Vendor Number on the TC 107 entry. This data element will be needed for the remittance advice.

**SCO Collection of a Reverted Payroll Accounts Receivable**

**Transaction Codes** - TC 469 + TC 152 or TC 469R + TC 152R. TCs 469R and 152R are used to clear a negative Reverted Payroll A/R when the ARnnnnnn or APnnnnnn journal entry is a debit.)

**Current Document Number** - SCO Transfer Journal Number, in ARnnnnnn or APnnnnnn format. Current Document Suffix should be **00** or agency convention.

**Reference Document Number** - The Payroll Accounts Receivable Number (A/Rnnnnnn format) that was previously established with the SCO Notice of Payroll Accounts *Receivable*.

**Write-off of a Reverted Payroll Accounts Receivable**

**Transaction Codes** - TC 456 and TC 456R.

**Reference Document Number** - The Payroll Accounts Receivable Number (A/Rnnnnnn format, above).

**Remitting a Reverted Payroll Accounts Receivable**

**Transaction Codes** - TC 171 or TC 173.

**Current Document Number** - The Remittance Advice Number (RAnnnnnnn format).

**Source Code** - Required. Use **570000**.

**Appropriation Symbol** - Required. The H05 may be used for coding information.

**Process the SCO Receipt of a Reverted Payroll A/R Remittance**

**Transaction Code** - TC 172.

**Current Document Number** - SCO Receipt Number (CRnnnnnnn format).  
Current Document Suffix is **00** or agency convention.

**Reference Document Number** - The Remittance Advice Number (RAnnnnnnn format).

**Source Code** - Required. Use **570000**.

**Appropriation Symbol** - Required. Use the Remittance transaction or the H05 Report.

See Exhibit XVI-8 for a sample of a completed CA-21 for Reverted Payroll Accounts Receivable. See Exhibit XVI-9 for a sample of a completed Std. 995A - Non-USPS-- Agency Collection Accounts Receivable.





## EXHIBIT XVI-9 -- REVERTED PAYROLL ACCOUNTS RECEIVABLE EXAMPLE

STATE OF CALIFORNIA

**NON-USPS—AGENCY COLLECTION ACCOUNTS RECEIVABLE**

STD 995A (NEW 7-94)

*Complete and submit to: State Controller, PPSD - W-2 Unit*TAX YEAR COLLECTED  
**20nn**Remittance Advice Number Dated  
**352291 2/2/0n**

The following payments to clear Payroll Accounts Receivable have been submitted to the State Controller's Office on:

SOCIAL SECURITY NUMBER	EMPLOYEE NAME (First Initial, Middle Initial, Surname)	PAYMENT TYPE	PAY PERIOD OF A/R (Month/Year)	ISSUE DATE OF A/R (Month/Day/Year)	A/R NUMBER (5 Digits)	AMOUNT COLLECTED
<b>535-36-9989</b>	<b>John A. Brown</b>	<b>K</b>	<b>10nn</b>	<b>12nnnn</b>	<b>08889</b>	<b>238.68</b>
<b>151-99-4444</b>	<b>Susan Price Johannas</b>	<b>0</b>	<b>10nn</b>	<b>12nnnn</b>	<b>08890</b>	<b>423.21</b>
<b>151-99-4444</b>	<b>Susan Price Johannas</b>	<b>0</b>	<b>11nn</b>	<b>01nnnn</b>	<b>08892</b>	<b>423.21</b>
<b>151-99-4444</b>	<b>Susan Price Johannas</b>	<b>0</b>	<b>12nn</b>	<b>01nnnn</b>	<b>08895</b>	<b>423.21</b>
<b>151-99-4444</b>	<b>Susan Price Johannas</b>	<b>0</b>	<b>01nn</b>	<b>02nnnn</b>	<b>08899</b>	<b>423.21</b>

I certify that I am duly authorized by the herein named state agency to make this report and certification;  
that data stated herein is correct, complete and in accordance with all laws and regulations.

REPORTING OFFICER'S SIGNATURE

DATE

**09/30/02**

TYPE OR PRINT NAME AND TELEPHONE NUMBER OF INDIVIDUAL COMPLETING THIS FORM

**Cathy Bell**TELEPHONE NUMBER Include Area  
Code or use CALNET)**(916) 445-1091**

FROM (Agency Name)

**Department of Air Quality**

## REIMBURSEMENTS PROCESSING

Reimbursements, GLA 8100, are amounts received as repayment of the actual cost of goods and services provided to another entity. Entities are classified as another state agency (interdepartmental), within the same state agency (intradepartmental) or another entity or person (external). Reimbursements may be billed or unbilled, scheduled or unscheduled. If a reimbursement is billed, GLA 8100 is credited when the billing is prepared and the receivable is created. The receivable is cleared when the cash is recorded. If it is not billed, GLA 8100 is credited at the time of the cash receipt.

Reimbursement Source Codes are listed in the Uniform Codes Manual. Below is a discussion of Scheduled vs. Unscheduled Reimbursements:

★ Scheduled Reimbursements:

- Funds estimated to be received for specified services are displayed in the Budget Act.
- Must be aligned to specific work activities for services provided.
- Recorded with UCM Receipt Code 991*nnn*.
- If total Scheduled Reimbursements are exceeded, the overage and all subsequent reimbursement receipts must be accounted and reported as Unscheduled.

★ Unscheduled Reimbursements:

- Not budgeted.
- Displayed separately on budget reports.
- Recorded with a UCM Receipt Code of 995*nnn*.
- If a Scheduled Reimbursement has been understated and an agency receives more money than anticipated, the overage must be recorded as Unscheduled against the same project or program activity as the original receipts for the same service.
- Unscheduled Reimbursements may become Scheduled upon approval of a Budget Revision.
- Unscheduled Reimbursements cannot be expended without an approved Budget Revision from the Department of Finance.

The following chart provides specific instructions for completing the Form CA-21. See Exhibit XVI-10 for a sample of a completed CA-21 for Reimbursements.

Item	Description
FY	<b>Enter the year</b> to which the reimbursement applies.
REF/ITEM	<b>Enter the 3-digit SCO Reference Code</b> in the first three positions of the field. Leave the remaining three positions blank.
CAT	<b>Enter 90</b> for all Reimbursements (Scheduled and Unscheduled).
PROGRAM	<b>Leave blank unless SCO has assigned coding.</b>
REV/OBJ	<b>Leave blank.</b>
AMOUNT	<b>Enter the amount.</b>
DESCRIPTION	<b>Enter the UCM receipt title of the reimbursement.</b>
SOURCE FUND	<b>Enter the Source Fund</b> found in the SCO reimbursement account number on the SCO Agency Reconciliation Report (Tab Run).



## REVENUE AND OPERATING REVENUE PROCESSING

Revenue is used for cash receipts in governmental funds; Operating Revenue is used in proprietary and fiduciary funds. Both use GLA 8000. Receipts not applicable to a specific appropriation are generally classified as revenue. Revenue/Operating Revenue may be billed or unbilled. When there is a billing, GLA 8000 is credited when an invoice is established. When the revenue is received, the receivable is liquidated. When there is no billing, GLA 8000 is credited at the time of the receipt. Revenue Source Codes are listed in the Revenue, Operating Income and Federal Receipts chapters of the Uniform Codes Manual.

All revenue except Federal receipts is classified as either Current Year or Prior Year. Revenue that is not Current Year is posted to the immediate Prior Year. Revenue is never classified as Refunds to Reverted Appropriations.

The following chart provides specific instructions for completing the Form CA-21. See Exhibit XVI-11 for a sample of a completed CA-21 for Revenue and Exhibit XVI-12 for a sample of a completed CA-21 for Operating Revenue.

Item	Description
FY	<b>Enter either</b> <ul style="list-style-type: none"> <li>the Current Fiscal Year for current year revenue/operating revenue; or,</li> <li>the Prior Fiscal Year for <u>all other</u> revenue/operating revenue.</li> </ul> (CALSTARS allows the recording of revenue/operating revenue by actual fiscal year.)
REF/ITEM	Leave blank.
REV/OBJ	<b>Enter the 6-digit UCM Receipt Code</b> for the revenue/operating revenue being remitted. For operating revenue, use the fourth digit to describe operating revenue source, per UCM.
AMOUNT	<b>Enter the amount.</b>
DESCRIPTION	<b>Enter the UCM receipt title</b> of the revenue/operating revenue.







## FEDERAL RECEIPTS PROCESSING

Federal Receipts may be Operating Revenue, occasionally Abatements, or Abatements against Reverted Appropriations. Federal receipts may be billed or non-billed.

### Federal Trust Fund Accounting

Federal Trust funds should be accounted for at both the SCO 44 Account level and the appropriation level within CALSTARS. Funds are placed in an SCO 44 account upon initial receipt and may be cross posted to an appropriation account. (A 44 account is not appropriated and is without regard to fiscal year.) See summary chart on the next page. Funds must be transferred to a Fund 0890 appropriation before expenditures may occur. Expenditure disbursements must be charged to the appropriation accounts; but Revenue Refunds to the Federal government may be disbursed from an SCO 44 account.

The following table and text identify the proper transaction codes and General Ledger accounts when recording Federal receipt accounting events.

Recording Federal Receipts			
	Case I Record in SCO 44 Account, post to valid appropriation (TC)	Case II Record in SCO 44 Account only (TC)	Case III Record in SCO 44 Account against reverted appropriation (TC)
A. Agency receives funds previously billed	128 158 F11 F24	128 158 F11 172	128 158 F12 172
B. Agency receives funds not billed	101 F11 F24	101 F11 172	101 F12 172
C. SCO receives funds previously billed	128 F31 F27	128 F31	128 F32
D. SCO receives funds not billed	F34 F27	F34	F35

#### **CASE I:** Record in SCO 44 Account and Simultaneous Cross Post to a valid Federal Trust Fund Appropriation

All transactions must be coded with the Appropriation Symbol and Funding Fiscal Year of the Federal Trust Fund appropriation receiving the funds.

- A. Agency receives Federal funds previously billed for deposit in an SCO 44 account and simultaneously transfers those funds to a valid Federal Trust Fund appropriation.

**CASE I** (Continued)

TC 128 - Record revenue due from other governments

Dr 1500 Due From Other Governments

Cr 8000 Revenue/Operating Revenue

TC 158 - Record receipt of amounts due from other governments

Dr 1110 General Cash

Cr 1500 Due from Other Governments

TC F11 - Remit General Cash to 44 Account (record entry when  
Remittance Advice, Form CA-21, is prepared)

Dr 1150 Cash in Transit

Cr 1110 General Cash

TC F24 - Record transfer of cash from 44 Account to FTF appropriation  
(record entry when SCO Notification of Transfer is received)

Dr 1140 Cash in State Treasury

Cr 1150 Cash in Transit

- B. Agency receives Federal funds not billed for deposit in an SCO 44 Account and simultaneously transfers those funds to a valid Federal Trust Fund appropriation.

TC 101 - Record cash receipts as revenue (not billed)

Dr 1110 General Cash

Cr 8000 Revenue/Operating Revenue

TC F11 - Remit General Cash to 44 Account (record entry when  
Remittance Advice is prepared.)

Dr 1150 Cash in Transit

Cr 1110 General Cash

TC F24 - Record transfer of cash from 44 Account to FTF Appropriation  
(record entry when SCO Notification of Transfer is received.)

Dr 1140 Cash in State Treasury

Cr 1150 Cash in Transit

- C. SCO receives Federal funds previously billed for deposit in an SCO 44 Account and simultaneously transfers those funds to a valid Federal Trust Fund appropriation.

TC 128 - Record revenue due from other governments

Dr 1500 Due From Other Governments

Cr 8000 Revenue/Operating Revenue

TC F31 - Record SCO collections of Cash for 44 Account - billed (record  
entry when SCO Notification is received.)

Dr 1140 Cash in State Treasury

Cr 1500 Due From Other Governments

**CASE I** (Continued)

TC F27 - Record transfer of cash from 44 Account to FTF Appropriation  
(record entry when SCO Notification of Transfer is received.)

Dr 1140 Cash in State Treasury  
Cr 1140 Cash in State Treasury

- D. SCO receives Federal funds not billed for deposit in an SCO 44 Account and simultaneously transfers those funds to a valid Federal Trust Fund appropriation.

These funds are drawn through the Federal Drawdown/Letter of Credit process. The agency must first have a Letter of Credit and the necessary banking instructions on file. The Federal agency is notified of the amount to be electronically transferred into the State Treasury. The State agency concurrently prepares and submits a Remittance Advice (Form CA-21) to the STO. Since the funds are in the process of being deposited in Cash in State Treasury, no General Cash check is necessary.

TC F34 - Record SCO collection of Cash for 44 Account - non-billed  
(record entry when SCO Notification is received.)

Dr 1140 Cash in State Treasury  
Cr 8000 Revenue/Operating Revenue

TC F27 - Record transfer of cash from 44 Account to FTF Appropriation  
(record entry when SCO Notification of Transfer is received.)

Dr 1140 Cash in State Treasury  
Cr 1140 Cash in State Treasury

**CASE II:** Record in SCO 44 Account only

This case shows the entries to record the deposit of Federal funds in the SCO 44 Account under one of the following conditions:

- ✧ The funds are to be held in the SCO 44 Account prior to a later transfer to a Fund 890 Account; or,
- ✧ The funds are to be transferred to an appropriation not within Fund 890.

In either of these situations, the transactions must be coded with an Appropriation Symbol and Funding Fiscal Year that looks up Enactment Year 44.

- A. Agency receives Federal funds previously billed for deposit in an SCO 44 Account.

TC 128 - Record revenue due from other governments  
Dr 1500 Due From Other Governments  
Cr 8000 Revenue/Operating Revenue

TC 158 - Record receipt of amounts due from other governments  
Dr 1110 General Cash  
Cr 1500 Due from Other Governments

**CASE II (Continued)**

TC F11 - Remit General Cash to 44 Account (record entry when  
Remittance Advice is prepared.)

Dr 1150 Cash in Transit  
Cr 1110 General Cash

TC 172 - Record SCO receipt of cash transmittal (record entry when SCO  
Notification is received.)

Dr 1140 Cash in State Treasury  
Cr 1150 Cash in Transit

B. Agency receives Federal funds not billed for deposit in an SCO 44 Account.

TC 101 - Record cash receipts as revenue

Dr 1110 General Cash  
Cr 8000 Revenue/Operating Revenue

TC F11 - Remit General Cash to 44 Account (record entry when  
Remittance Advice is prepared.)

Dr 1150 Cash in Transit  
Cr 1110 General Cash

TC 172 - Record SCO receipt of cash transmittal (record entry when SCO  
Notification is received.)

Dr 1140 Cash in State Treasury  
Cr 1150 Cash in Transit

C. SCO receives Federal funds previously billed for deposit in an SCO 44  
Account.

TC 128 - Record revenue due from other governments

Dr 1500 Due From Other Governments  
Cr 8000 Revenue/Operating Revenue

TC F31 - Record SCO collections of Cash for 44 Account - billed (record  
entry when SCO Notification is received.)

Dr 1140 Cash in State Treasury  
Cr 1500 Due From Other Governments

D. SCO receives Federal funds not billed for deposit in an SCO 44 Account.

TC F34 - Record SCO collections of Cash for 44 Account - non-billed  
(record entry when SCO Notification is received.)

Dr 1140 Cash in State Treasury  
Cr 8000 Revenue/Operating Revenue

**CASE III: Record in SCO 44 Account Against Reverted Appropriation**

This case displays the entries to record collections against a reverted appropriation. The transaction must be coded with the Appropriation Symbol and Funding Fiscal Year established for Enactment Year "44."

A. Agency receives Federal funds previously billed against a reverted appropriation for deposit in an SCO 44 Account.

TC 128 - Record revenue due from other governments  
Dr 1500 Due From Other Governments  
Cr 8000 Revenue/Operating Revenue

TC 158 - Record receipt of amounts due from other governments  
Dr 1110 General Cash  
Cr 1500 Due from Other Governments

TC F12 - Remit General Cash to 44 Account - appropriation reverted  
(record entry when Remittance Advice is prepared.)  
Dr 1150 Cash in Transit  
Cr 1110 General Cash

TC 172 - Record SCO receipt of cash transmittal (record entry when SCO Notification is received.)  
Dr 1140 Cash in State Treasury  
Cr 1150 Cash in Transit

B. Agency receives funds not billed against a reverted appropriation for deposit in an SCO 44 Account.

TC 101 - Record cash receipts as revenue  
Dr 1110 General Cash  
Cr 8000 Revenue/Operating Revenue

TC F12 - Remit General Cash to 44 Account - appropriation reverted.  
(record entry when Remittance Advice is prepared.)  
Dr 1150 Cash in Transit  
Cr 1110 General Cash

TC 172 - Record SCO receipt of cash transmittal (record entry when SCO Notification is received.)  
Dr 1140 Cash in State Treasury  
Cr 1150 Cash in Transit

C. SCO receives Federal funds previously billed against a reverted appropriation for deposit in an SCO 44 Account.

TC 128 - Record revenue due from other governments  
Dr 1500 Due From Other Governments  
Cr 8000 Revenue/Operating Revenue

**CASE III** (Continued)

TC F32 - SCO collect for 44 - Reverted Appn billed  
Dr 1140 Cash in State Treasury  
Cr 1500 Due from Other Governments

- D. SCO receives funds not billed against a reverted appropriation for deposit in an SCO 44 account.

TC F35 - Record SCO collection of unbilled cash for 44 account against a reverted appropriation for deposit in the 44 account.  
Dr 1140 Cash in State Treasury  
Cr 8000 Revenue/Operating Revenue

Through the CALSTARS Cash Control File, each agency may monitor and control its share of the Federal Trust Fund (FTF) by Federal Catalog/SCO Project Number. The Cash Control Shadow File and the C02 Report provide balances for:

- ✧ Federal authorization balance;
- ✧ Cash balance of the SCO 44 Account; and
- ✧ Total cash balance of Fund 0890 for the agency

These balances also reflect the detail of in-transit transactions to the SCO such as Cash in Transit, Claims in Process, and Claims Filed. See Volume 1, Chapter VIII, for illustrations that show how receipt transactions are posted to the Cash Control Shadow File Inquiry Screens.

The chart on the next page provides specific instructions for completing the Form CA-21. See Exhibit XVI-13 for a sample of a completed CA-21 for Federal Receipts.

Item	Description
FY	<b>Enter the Fiscal Year</b> to which the remittance applies.
REF/ITEM	<b>Enter the 3-digit SCO Reference Code</b> of the appropriation to which the funds will be applied in the first three positions of the field. Leave the remaining three positions blank.
FED CAT	<b>Enter the 5-digit Federal Catalog Number.</b>
P/N	<b>Enter the 2-digit SCO Project Number.</b> This number is the first two digits of the three digit number that follows the Federal Catalog Number. It may be found on the SCO Agency Reconciliation Report or in the coding block on the bottom of the approved AUD 10A form.
C	<b>Enter the 1-digit UCM Character Code.</b> (This number is the third digit of the three digit number that follows the Federal Catalog Number.) Character must be consistent with Reference, ie., when the Reference indicates Local Assistance (101), Character must be "2."
CAT	<b>Enter 90 in the Category Code.</b>
REV/OBJ	<b>Enter the 6-digit UCM Receipt Code.</b> The first digit is the receipt type ("4") and the following five digits are the Federal Catalog Number. (The Federal Catalog Number used here must agree with the five digit number in the FED CAT block.
AMOUNT	<b>Enter the amount.</b>
DESCRIPTION	<b>Enter the Federal program/grant title.</b>





### Federal Fund Abatements - Available Appropriation Processing

The description for recording abatements is shown in SAM Section 8364. however, because of the nature of Federal funds (revenue and a trust fund), the abatements Remittance Advice posting for Federal funds is different from other funds.

The following chart provides specific instructions for completing the Form CA-21. See Exhibit XVI-14 for a sample of a completed CA-21 for Federal Fund Abatements - Available Appropriation.

Item	Description
FY	<b>Enter the year</b> to which the abatement applies.
REF/ITEM	<b>Enter the SCO Reference Code.</b> This is usually three digits but may be five digits for continuing and carryover appropriations.
CAT	<b>Leave blank.</b>
PROGRAM	<b>Enter the 2-digit program code</b> if remittance applies to an appropriation scheduled by program.  <b>NOTE:</b> The level of coding for PROGRAM, ELEMENT, COMPONENT and TASK is the level of the appropriation contained in the Budget Act as modified by Budget Revision #1. It should also be the same as shown on the SCO Agency Reconciliation Report.
ELEMENT	See Program above.
COMPONENT	See Program above.
TASK	See Program above.
REV/OBJ	Leave blank.
AMOUNT	<b>Enter the amount.</b>
DESCRIPTION	<b>Enter the UCM Receipt title</b> for the abatement.

## EXHIBIT XVI-14 -- FEDERAL FUND ABATEMENTS (AVAILABLE APPROPRIATION) EXAMPLE

STATE OF CALIFORNIA  
REPORT TO STATE CONTROLLER OF  
REMITTANCE TO STATE TREASURER  
TC - 30

REMITTANCE ADVICE NO.

RA352939

AGENCY DEPARTMENT OF AIR QUALITY	FOR CREDIT TO: (FUND) 0890 FEDERAL TRUST FUND	APPROPRIATION DATA: Chapter xxx/0x, Item 9990-001-0890
-------------------------------------	--	---

[illegible]

TREASURER'S ENDORSEMENT

TO STATE CONTROLLER: I hereby certify that the foregoing report is a correct statement of all monies received by the above-named agency and on account of said Fund or Appropriation during the periods stated below in accordance with Section 12410 of the Government Code. Remittance has been made to the State Treasurer.

(Signed)	
OFFICIAL TITLE Accounting Administrator	
DATE 10/5/2002	
CONTACT Cathy Bell	PHONE 445-1091

Collection period from September 1, 2002 to September 30, 2002 inclusive.

Original &amp; Duplicate – State Treasurer's Office Triplicate – Agency Copy

### FEDERAL FUND ABATEMENTS - REVERTED PROCESSING

The following chart provides specific instructions for completing the Form CA-21. See Exhibit XVI-15 for a sample of a completed CA-21 for Federal Fund Abatements - Reverted Appropriation.

Item	Description
FY	<b>Enter 44.</b> (The 44 account is used when the Fiscal Year appropriation for the Federal Funds has reverted.)
FED CAT	<b>Enter the Federal Catalog Number.</b>
P/N	<b>Enter the SCO Project Number.</b> This number is the first two digits of the 3-digit number that follows the Federal Catalog Number. It may be found on the SCO Agency Reconciliation Report or in the coding block on the bottom of the approved AUD 10A form.
C	<b>Enter the UCM Character Code.</b> This number is the third digit of the 3-digit number that follows the Federal Catalog Number. 1 - Support 2 - Local Assistance 3 - Capital Outlay
AMOUNT	<b>Enter the amount.</b>
DESCRIPTION	<b>Enter the account title</b> of the 44 account. Also enter Chapter/Item of original appropriation.



## REFUNDS TO REVERTED APPROPRIATIONS PROCESSING

An Abatement or Reimbursement that is applicable to a reverted appropriation is classified as GLA 9891-Refunds to Reverted Appropriations. Refunds to Reverted Appropriations may be billed or non-billed. If billed, two transactions are needed: first, to liquidate the receivable, GLA 1319-Accounts Receivable-Other; and second, to apply the cash to Refunds to Reverted Appropriations. If non-billed, the receipt is applied directly to Refunds to Reverted Appropriations. Revenue is never classified as Refunds to Reverted Appropriations.

The following chart provides specific instructions for completing the Form CA-21. See Exhibit XVI-16 for a sample of a completed CA-21 for Refund to Reverted Appropriations.

Item	Description
FY	<b>Enter the <u>Prior Fiscal Year</u></b> regardless of the actual year of the abatement or reimbursement. (The CALSTARS entry may be coded to the actual fiscal year.)
REV/OBJ	<b>Enter 500000.</b>
AMOUNT	<b>Enter the <u>total amount</u> being remitted.</b> (The detail by appropriation is described in the Description column.)
DESCRIPTION	<b>Enter the appropriation data and amount.</b> A separate form must be used for Payroll Accounts Receivable Abatements that have reverted. Complete SCO required form Non-USPS--Agency Collection Accounts Receivable, STD. 995A and send to SCO-PPSD W-2 Unit. The information from this form is used to update the taxable wages as appropriate.

## EXHIBIT XVI-16 -- REFUNDS TO REVERTED APPROPRIATIONS EXAMPLE

STATE OF CALIFORNIA  
REPORT TO STATE CONTROLLER OF  
REMITTANCE TO STATE TREASURER  
TC - 30

REMITTANCE ADVICE NO.

RA352927

AGENCY DEPARTMENT OF AIR QUALITY	FOR CREDIT TO: (FUND) 0001 GENERAL FUND	APPROPRIATION DATA: Refunds To Reverted Appropriations
-------------------------------------	--	---

[illegible]

TREASURER'S ENDORSEMENT

TO STATE CONTROLLER: I hereby certify that the foregoing report is a correct statement of all monies received by the above-named agency and on account of said Fund or Appropriation during the periods stated below in accordance with Section 12410 of the Government Code. Remittance has been made to the State Treasurer.

(Signed)	
OFFICIAL TITLE Accounting Administrator	
DATE 10/5/2002	
CONTACT Cathy Bell	PHONE 445-1091

Collection period from September 1, 2002 to September 30, 2002 inclusive.

Original &amp; Duplicate – State Treasurer's Office Triplicate – Agency Copy

**DEPOSIT ACCOUNTS WITHIN THE SPECIAL DEPOSIT FUND (FUND 0942) PROCESSING**

Special Deposit Fund accounts are discussed in SAM Section 18420. The purpose of this fund is to provide a depository for money which has been collected or received in trust for specific purposes by an agency but no other fund has been created to receive those funds. There are two types of accounts in the Special Deposit Fund:

- ✪ Accounts for unclaimed trust ( See SAM Section 18424); and
- ✪ Accounts for funds collected from external sources or governments where no fund is specified for their deposit.

The following chart provides specific instructions for completing the Form CA-21. See Exhibit XVI-17 for a sample of a completed CA-21 for Deposits to Special Deposit Fund.

Item	Description
FY	<b>Enter the Year</b> shown on the SCO Agency Reconciliation Report. For Unclaimed Trust, use <b>45</b> .
REF/ITEM	<b>Enter the Reference Code</b> per the SCO Agency Reconciliation Report.
AMOUNT	<b>Enter the amount.</b>
DESCRIPTION	<b>Enter the specific account title per the SCO Agency Reconciliation Report</b> Example: use <b>Unclaimed Trust</b> for the remittances to Unclaimed Trust. Attach a Form 402, Schedule of Unclaimed Trust Deposits, showing a list of individual items.





## ADVANCE COLLECTIONS PROCESSING

Cash received from revenue or reimbursements not yet earned must be recorded in GLA 3400-Advance Collections. After the revenue or reimbursement is earned, an entry is made crediting a revenue or reimbursement account and debiting GLA 3400.

Revenue is placed in the Advance Collections account if it is to be earned in a subsequent fiscal year. As of July 1, the Current Year revenue account is credited for the earned amount and the Advance Collections account is debited.

Reimbursements are placed in Advance Collections until they are earned. This may be before or after July 1. At the time the reimbursement is earned, reimbursements are credited and the Advance Collections account is debited.

There are several possibilities for Advance Collections:

- ✱ Earned and remitted;
- ✱ Earned and not remitted;
- ✱ Not earned and not remitted; or,
- ✱ Not earned but remitted.

The following chart provides specific instructions for completing the Form CA-21. See Exhibit XVI-18 for a sample of a completed CA-21 for Advance Collections.

Item	Description
FY	<b>Enter the Fiscal Year</b> to which the remittance applies. Leave blank if the remittance applies to the subsequent Fiscal Year.
AGY	<u>Leave Agency Code blank.</u> (See REV/OBJ, below.)
REF/ITEM	Leave blank.
ACCT	<b>Enter the 4-digit General Ledger Account Code</b> <ul style="list-style-type: none"> <li>• <b>3410</b> - Revenue</li> <li>• <b>3420</b> - Reimbursements</li> <li>• <b>3430</b> - Operating Revenue</li> </ul>
REV/OBJ	<b>Enter the 6-digit Source code:</b> <ul style="list-style-type: none"> <li>• The Organization Code (<i>nnnn</i>); and,</li> <li>• <b>00</b> in the last 2 positions.</li> </ul> (Example Organization 4455 = 445500)
AMOUNT	<b>Enter the amount.</b>
DESCRIPTION	<b>Enter one of the following, as appropriate:</b> <ul style="list-style-type: none"> <li>• <b>Revenue collected in advance;</b></li> <li>• <b>Reimbursements collected in advance;</b> or</li> <li>• <b>Operating Revenue collected in advance.</b></li> </ul>



## OTHER CASH ACTIVITIES

Some unique cash receipt activities require specific processes for their handling and recording. These activities are described below.

### Uncleared Collections

Receipts are recorded as Uncleared Collections when:

- ✧ The purpose of the receipt cannot be determined; or,
- ✧ The cash is to be refunded to the payer; or,
- ✧ An employee's payroll warrant is to be split between a "balance due" check to the employee and the issuance of a Payroll Accounts Receivable.

A fund, usually General Fund, must be used to record the entry in CALSTARS. If a refund is anticipated, a Vendor Number or name should be used. Funding source is not necessary. Appropriation Symbol, PCA, Index, Object Detail and Source should not be used.

Uncleared Collections are cleared by returning the funds to the payor or liquidating the entry (using a different transaction code) and reposting the receipt as a revenue, reimbursement, abatement, etc.

The transactions for Uncleared Collections are:

Description	TC	Debit	Credit
Receipt of cash	108	1110	3730
Reverse receipt; and/or apply cash to reimbursements, revenue, abatements, etc.	170 and nnn	3730 1110	1110 nnnn
Refund cash	438 or 289	3730	1110

### Liabilities for Deposits

GLA 3500-Liabilities for Deposits is an account to hold cash, including guarantee deposits, sometimes for an indefinite period of time. An example of a guarantee deposit is the \$5.00 collected for each key to a state-owned house. Deposits are non-billed. Deposits may be recorded in GLA 1110-General Cash, GLA 1120-Agency Trust Fund Cash or GLA 1140-Cash in State Treasury. An example of the most common type of deposit account is Unclaimed Trust in Fund 0942, Special Deposit Fund.

**Stale Dated Revolving Fund And General Cash Checks**

The State's procedures for stale dated checks changed as of January 1, 1998. Revolving Fund and General Cash checks are considered stale dated if not cashed after one year. Agencies should review their K01 Report/Bank Reconciliation monthly and use the following procedures for stale dated checks.

Stale dated checks are canceled and remitted as escheat revenue in the fund from which they were drawn. The agency should send a stop payment notice to the State Treasurer's Office timed to arrive at the office at least one week prior to the end of the one-year period. This will prevent the payee from subsequently cashing the check.

**Revolving Fund Checks**

ORF advance checks which have not been cashed and were not scheduled for reimbursement through SCO can be canceled in CALSTARS. Use the original posting on the document file and refer to Volume 5 for the appropriate TC. ORF advance checks for travel claims or expense advances which have been reimbursed by the SCO must be remitted to the fund from which the warrant was drawn .

1. Cancel the stale dated Revolving Fund checks and write a check from the Revolving Fund payable to the State Treasurer's Office.

- a. TC 877 - To cancel stale dated Revolving checks (Fund 0998).  
Dr 1130 Revolving Fund Cash  
Cr 3110 Due to Other Funds (Subsidiary *nnnn*0000)

**AND**

- b. TC 418/421 - To record the check from ORF (Fund 0998) to the fund from which the ORF reimbursement warrant was drawn.  
Dr 3110 Due to Other Funds (Subsidiary *nnnn*0000)  
Cr 1130 Revolving Fund Cash

**NOTE:** In 1.a. and 1.b., above, the first four digits (*nnnn*) of the subsidiary should be the fund from which the ORF reimbursement warrant check was drawn.

If the OC Table Checkfile Indicator is set to **Y**:

- c. Reconcile the stale dated checks off of the check file using Command **A.2**.

2. When SCO records the receipt to the fund from which the ORF reimbursement warrant was drawn:

TC 136 - To record receipt as escheat revenue to the fund from which the ORF reimbursement warrant was drawn.

Dr 1140 Cash in State Treasury  
Cr 8000 Revenue/Operating Revenue (Source Code 161000)

**NOTE:** A subsidiary record for the escheat revenue account should be established to identify the original check payee. This record provides verification if payment is subsequently requested by the payee.

### **General Cash Checks**

1. Cancel the stale dated General Cash check and write a check from General Cash payable to the State Treasurer's Office.
  - a. TC 873 - To cancel stale dated General Cash checks and record escheat revenue.

Dr 1110 General Cash  
Cr 8000 Revenue/Operating Revenue (Source Code 161000)

### **AND**

- b. TC 171/173 - To remit the check to the SCO.

Dr 1150 Cash in Transit  
Cr 1110 General Cash

If the OC Table Checkfile Indicator is set to Y:

- c. Reconcile the stale dated checks off of the check file using Command **A.2.**
2. When SCO records the receipt:

TC 172 - To record the SCO cash receipt.  
Dr 1140 Cash in State Treasury  
Cr 1150 Cash in Transit

**NOTE:** A subsidiary record for the escheat revenue account should be established to identify the original check payee for verification should payment be subsequently requested.

### **If The Check Payee Requests Payment Within Two Years After The Receipt Was Recorded By The SCO**

The agency must submit a revenue refund claim schedule with the check payee as the vendor. For those amounts credited in the current fiscal year, the claim schedule shall be filed against the current year revenue account. For those

amounts credited in a prior fiscal year, the claim schedule shall be filed against the prior year revenue account.

TC 270/271 - To return those funds deposited in the escheat revenue account to the original check payee.

Dr 8000 Revenue/Operating Revenue (Source Code 161000)

Cr 3021 Claims in Process

EXHIBIT XVI-19  
STALE DATED CHECKS  
UNCLAIMED TRUST - REVOLVING FUND CASH

ACCOUNTING EVENT	TRANS CODE		GL IMPACT	
	AUTO	MANUAL	DR	CR
1. Cancel Stale dated Revolving Fund check		877	1130	3110
2. Record check from ORF to fund from which ORF reimbursement was drawn	421	418	3110	1130
3. Record Controller's receipt		136	1140	8000
4. If payee requests payment:				
Record revenue refund claim schedule	271	270	8000	3021
CALSTARS system generated transaction		360	3021	3020
Claim paid by SCO - CD102		252	3020	1140
Fund 0998				
</				

EXHIBIT XVI-20  
STALE DATED CHECKS  
UNCLAIMED TRUST - GENERAL CASH

ACCOUNTING EVENT	TRANS CODE		GL IMPACT					
	AUTO	MANUAL	DR	CR				
1. Cancel Stale dated General Cash check		873	1110	8000				
2. Remit check to SCO	173	171	1150	1110				
3. Record Controller's Receipt		172	1140	1150				
4. If payee requests payment:								
Record revenue refund claim schedule	271	270	8000	3021				
CALSTARS system generated transaction		360	3021	3020				
Claim paid by SCO - CD102		252	3020	1140				
<b>General Cash Fund</b>								
<table><tr><td><div>1110 Gen Cash</div><div>(1) 100   100 (2)</div></td><td><div>1140 CIST</div><div>(3) 100   100 (4c)</div></td><td><div>150 Cash in Transit</div><div>(2) 100   100 (3)</div></td><td><div>3020 Claims Filed</div><div>(4c) 100   100 (4b)</div></td></tr></table>					<div>1110 Gen Cash</div> <div>(1) 100   100 (2)</div>	<div>1140 CIST</div> <div>(3) 100   100 (4c)</div>	<div>150 Cash in Transit</div> <div>(2) 100   100 (3)</div>	<div>3020 Claims Filed</div> <div>(4c) 100   100 (4b)</div>
<div>1110 Gen Cash</div> <div>(1) 100   100 (2)</div>	<div>1140 CIST</div> <div>(3) 100   100 (4c)</div>	<div>150 Cash in Transit</div> <div>(2) 100   100 (3)</div>	<div>3020 Claims Filed</div> <div>(4c) 100   100 (4b)</div>					
<table><tr><td><div>3021 Claims in Proc</div><div>(4b) 100   100 (4a)</div></td><td><div>8000 Revenue</div><div>(4a) 100   100 (1)</div></td></tr></table>					<div>3021 Claims in Proc</div> <div>(4b) 100   100 (4a)</div>	<div>8000 Revenue</div> <div>(4a) 100   100 (1)</div>		
<div>3021 Claims in Proc</div> <div>(4b) 100   100 (4a)</div>	<div>8000 Revenue</div> <div>(4a) 100   100 (1)</div>							



### Sales Tax

Agencies are required to collect sales tax on publications or other goods sold to the public. Normally the sales tax is a specified item on the purchase receipt or invoice. That amount must be accounted for separately from the sale item. CALSTARS uses GLA 3110-Due to Other Funds or Appropriations as the liability account for the sales taxes collected and due. Annually (sometimes quarterly) this entry is liquidated and payment is made to the Board of Equalization.

### Cash Shortages

SAM Sections 8070 - 8072.3, 10411 and 10613 provide information about Cash Shortages. CALSTARS agencies account for cash shortages in GLA 1316-Accounts Receivable Cash Shortages. When the cash has been recovered, two transactions are used, one transaction liquidates the receivable and the other transaction applies the cash recovery. When authority is obtained to "write off" the cash shortage, only the receivable is liquidated.

### Cash Overages

Occasionally an excess of cash will occur when the cashier compares money collected against receipts. GLA 3710-Cash Overage is used for this situation. If the type of cash receipt is unknown, the overage is remitted as Revenue. If the type is known, the overage is remitted as that type. For example, if the cashier collected only scheduled reimbursements the day of the overage, the amount is remitted as scheduled reimbursements.

## CASH RECONCILIATIONS

Several monthly cash reconciliations should be made:

Monthly receipts and disbursements for the bank reconciliation must tie to Report H06 - Cash Receipts and Disbursements Register.

Using the G01 Reports, make the following checks:

- ✿ GLA 1110-Unremitted Cash less GLA 3730-Uncleared Collections less GLA 3400-Advanced Collections less GLA 3110-(sales tax portion), must equal the total of Unremitted Cash balances from all SCO reconciliations. All monthly reconciliation sheets and DB1 or DB2 reports should balance. (GLA 3710 for Cash Overages and Shortages - Cash Overages are reclassified as revenue and are not on the DB1 Report.)
- ✿ GLA 1110-Unremitted Cash must agree with the ending cash balance of the bank reconciliation for each fund.

- ✧ GLA 1150-Cash in Transit must agree with the total cash in transit balances on all SCO reconciliations and the total of open remittance advices.
- ✧ Office Revolving Fund (ORF) cash from the bank reconciliation must agree with either the GLA 1130-Revolving Fund Cash balance in Fund 0998 (ORF) or the Cash Balance Book if ORF is not maintained in CALSTARS.

### Payroll Accounts Receivable Reconciliations

Payroll Accounts Receivables should be reconciled monthly with the Agency Personnel Office records. A document report or agency listing of outstanding payroll A/R balances should be sent to the Agency Personnel Office monthly to assist in this reconciliation.

Agencies may use the D04, Receivable Status Report, for reconciliation or develop any format that meets their needs. Regardless of the format selected, these elements must be recorded on the reconciliation:

EMPLOYEE NAME	From the D04 Report.
A/R NUMBER	From either the SCO or the D04 Report.
CALSTARS BALANCES	From the D04 Report.

Agencies with reconciling items should research and document why their records do not agree with the SCO's. Listed below are some questions to ask:

- ✧ Has money been cleared and remitted, but not processed by SCO?
- ✧ In which Fiscal Month was the remittance posted?
- ✧ Was money remitted to the wrong Payroll Account Receivable?
- ✧ Was too much money remitted to the correct Payroll Accounts Receivable?
- ✧ Was the Payroll Account Receivable cleared and remitted directly, rather than against the Payroll Account Receivable as it was established?
- ✧ Have all remittances been posted?

### Reconciliation Of Advance Collections

When an agency remits advance collections to the SCO, an account is created in the SCO's records. This account must be reconciled monthly. GLA 3400 in CALSTARS must be reconciled with the agency's Advance Collections Accounts at the SCO.

If the advance collection is remitted to a non-shared special fund, use the SCO report entitled Fund Reconciliation Report (FC-320-35-P). (See Exhibit XVI-21.) If the advance collection is to a shared fund like the General Fund, use the Selected Accounts Report (FC-320-23-P). (See Exhibit XVI-22.)

The Fund Reconciliation Report is automatically distributed monthly with the SCO balances. However, the Selected Accounts Report will not be sent unless the agency submits a written request to the SCO. This request must include the fund and general ledger accounts and must specify that the agency needs the report on a monthly basis.

Use the General Ledger Account Reconciliation (CALSTARS 104) form, shown in Exhibit XVI-23, to complete the reconciliation, as described below:

1. Identify fund, general ledger and month being reconciled.
2. Write the Ending Balance on the line 'Balance per SCO' for the identified general ledger account from the Fund Reconciliation Report (FC-320-35-P) or the Amount 4 column of the Selected Accounts Report (FC-320-23-P).
3. Identify Unremitted Cash by reviewing the H03 Report, General Cash Receipts and Disbursements Register; and H05 Report, SCO Remittance Advice Worksheet. Refer to the "Special Considerations" section at the beginning of this section.
4. Identify Cash in Transit by reviewing remittances sent but not receipted by SCO. List outstanding remittances by RA number. Treat these items as additions (+), as they will increase Advance Collections.
5. If claim schedules are prepared against this account, identify Claims Filed by reviewing schedules that have been submitted but not paid by SCO. List outstanding schedules by schedule number. Treat these items as reductions (-), as they will decrease Advance Collections. The DB1 Report may be used to identify outstanding claim schedules.
6. List any outstanding correction letters or identified SCO errors in the 'Adjustment to SCO Accounts' lines.
7. Total items 2 through 6 above to determine the SCO Adjusted Balance.
8. Post 'Balance Per CALSTARS' from the G01, Trial Balance of General Ledger Accounts Report, or S01, Subsidiaries on File Report, as appropriate.
9. Enter each reconciliation adjustment in 'Adjustments to CALSTARS'. Items that increase cash are treated as a plus (+) and items that decrease cash are treated as a minus (-).
10. Total 7 and 8 above to determine 'CALSTARS Adjusted Balance'.
11. The SCO Adjusted Balance and the CALSTARS Adjusted Balance should be the same. If not, all reconciliation adjustments have not been identified. Continue the review until the balances are the same. A HG1, General Ledger Analysis Report, may be used to help identify adjusting items.
12. Both the person performing the reconciliation and the reviewer should sign and date the form.

## EXHIBIT XVI-21

FC32035P 9990

MAIL CODE: 9990

REPORT NO: FC-320-35-P

FUND: 0011000 CLEAN AIR FUND

ACCOUNT NBR

TITLE

DATE POSTING REF -----DESCRIPTION-----

STATE CONTROLLERS OFFICE

FUND RECONCILIATION REPORT

PERIOD ENDING 12-31-1997

BEGIN BAL

DEBITS

CREDITS

ENDING BAL

PAGE NO: 208

PROCESS DATE: 12-31-1997

1140	CASH IN STATE TREASURY	1,584.54			
12-17-1997	29-0028766			1,000.00	
1140	ACCOUNT TOTAL	1,584.54		1,000.00	584.54
1210	DEPOSITS IN SMIF	1,499,000.00			
12-17-1997	29-0028766		1,000.00		
1210	ACCOUNT TOTAL	1,499,000.00	1,000.00		1,500,000.00
3410	REVENUE COLLECTED IN ADVANCE	174,818.50-			
3410	ACCOUNT TOTAL	174,818.50-			174,818.50-
5510	FUND EQUITY-APPROPRIATED	2,159,791.69			
5510	ACCOUNT TOTAL	2,159,791.69			2,159,791.69
5530	FUND EQUITY-UNAPPROPRIATED	1,183,867.86-			
5530	ACCOUNT TOTAL	1,183,867.86-			1,183,867.86-
6030	APPROPRIATIONS	2,159,791.69-			
6030	ACCOUNT TOTAL	2,159,791.69-			2,159,791.69-
8000	REVENUE OR OPERATING INCOME	197,597.50-			
8000	ACCOUNT TOTAL	197,597.50-			197,597.50-
9010	STATE OPERATIONS	102,777.23			
9010	ACCOUNT TOTAL	102,777.23			102,777.23
9892	PRIOR YEAR INCOME ADJUSTMENTS	46,077.91-			
9892	ACCOUNT TOTAL	46,077.91-			46,077.91-
	FUND TOTAL		1,000.00	1,000.00	

## EXHIBIT XVI-22

USER:CA11

STATE CONTROLLERS OFFICE

PAGE NO: 427

REPORT NO: FC-320-23-P

SELECTED ACCOUNTS REPORT

PROCESS DATE: 12-31-1997

PERIOD ENDING 12-31-1997

FUND	AGCY	FY	REF/ITM	FED	CTLG	CA	PG	EL	CMP	TSK	T	SCR	FND	ACCOUNT	DATE	R/T	TC	DOC	NBR	ENACTMENT	ENCUMBRANCE	REVERSION
																YEAR	CHAPTER	STATUTE	AVAIL	DATE	DATE	
														AMOUNT 1		AMOUNT 2		AMOUNT 3		AMOUNT 4		

FUND TITLE	GENERAL FUND
ACCOUNT TITLE	DEPT OF AIR QUALITY

0001000 0000 0000	G	34100999000 09-25-1997 E			
		8,309,260.00-	3,335,821.00	15,780.00-	4,989,219.00-

## EXHIBIT XVI-23

CALSTARS 104

(New 9/00)

STATE OF CALIFORNIA

**CALSTARS GENERAL LEDGER ACCOUNT RECONCILIATION**

<u>ORG</u>	<u>FUND</u>	<u>GL</u>	<u>AS OF (DATE):</u>	<u>Amount</u>
Balance per SCO: <i>(use actual sign)</i> (from Agency and Fund Reconciliation Report or Selected Account Report)				_____
Unremitted Cash: <i>(H03/H05)</i>				_____
Cash in Transit: (Review remittances sent to SCO but not received by month-end)				
RA# _____				_____
_____				_____
_____				_____
Claims Filed: <i>(DB1)</i> (Review claim schedules submitted to SCO but not paid)				
Sch# _____				_____
_____				_____
_____				_____
Adjustments to SCO accounts:				
			<u>DATE</u> <u>CORRECTED</u>	
_____			_____	_____
_____			_____	_____
_____			_____	_____
<b>SCO ADJUSTED BALANCE</b>				=====
Balance Per CALSTARS: <i>(G01/S01)</i>				_____
Adjustments to CALSTARS				
			<u>DATE</u> <u>CORRECTED</u>	
_____			_____	_____
_____			_____	_____
_____			_____	_____
_____			_____	_____
<b>CALSTARS ADJUSTED BALANCE</b>				=====
_____ <i>Performing Signature</i>			_____ <i>Date</i>	
_____ <i>Reviewing Signature</i>			_____ <i>Date</i>	

## ADVANCE COLLECTION PROCEDURES

Cash received for revenue or reimbursements not yet earned must be accounted as GLA 3400, Advance Collections. After the revenue or reimbursement is earned, an entry is made crediting a revenue or reimbursement account and debiting GLA 3400.

**Revenue** is placed in the Advance Collections Account if it is to be earned in a subsequent fiscal year. At the time the Revenue is earned, the Revenue Account is credited for the earned amount. **Reimbursements** are placed in Advance Collections until they are earned. This may be before or after July 1. At the time the reimbursement is earned, reimbursements are credited and Advance Collections are debited.

There are two series of accounting events available for recording advance collections. The first series of accounting events is used when the money is remitted prior to being earned as revenue or reimbursements. The second series is used when the money is remitted after it is recognized as being earned. Each series is presented below.

### Special Considerations:

When advance collections are remitted **prior** to being earned, a Transaction Request (Form CA504) must be sent to the SCO at a later date (when the advance collections are earned) to reclassify the advance collection to a revenue or a reimbursement. The resulting SCO Journal Entry must then be posted to CALSTARS.

When advance collections are remitted **after** being earned, agencies must manually track the unremitted cash until it is remitted. This causes a special problem when the monies are reclassified in CALSTARS from advance collections to revenue or reimbursements. The transaction codes used (TC 184 or TC 164) are not posted to the H03/H05 reports. Since the H03/H05 reports are not cumulative and the reclassification from GLA 3400 to GLAs 8000 or 8100 are not reflected on subsequent reports, agencies must manually post these transactions to the reports and to the working papers used to determine the remittance amounts.

## Unearned Advance Collections Remitted

### 1. Advance collection received.

The subsidiary code is used to identify Revenue (3410nnnn), Reimbursements (3420nnnn) or Operating Revenue (3430nnnn) when posting to Advance Collections. For further information on subsidiary codes, review Volume 1 Chapter V, General Ledger Account Structure.

TC 109    Rec Receipt of Advance Collection  
Dr. 1110   General Cash  
Cr. 3400    Advance Collections

2. Deposited check dishonored by the bank.

TC 450 Rec Dishonored Check-Defer Advance Coll-Man Check  
Dr. 3400 Advance Collections  
Cr. 1110 General Cash

**-AND-**

TC 436 Establish Account/Receivable - Dishonored Checks  
Dr. 1315 Accounts Receivable Dishonored Checks  
Cr. 1600 Provision For Deferred Receivables

3. Advance collection remitted to the STO.

TC 188 Remit Advance Collections (3400) To Treas-Auto Ck  
Dr. 1150 Cash in Transit to State Treasury  
Cr. 1110 General Cash

**-OR-**

TC 145 Remit Advance Collections (3400) to Treas-Manual Ck  
Dr. 1150 Cash in Transit to State Treasury  
Cr. 1110 General Cash

4. State Controller's Office receipt of the advance collection.

TC 147 Record SCO Receipt of Remit-Advance Collections (3400)  
Dr. 1140 Cash in State Treasury  
Cr. 1150 Cash in Transit to State Treasury

5. Record Revenue/Reimbursement as earned.

Agency sends a Transaction Request (CA504, Exhibit XIII-24) to SCO requesting transfer of the applicable amount to Revenue or Reimbursements. The resulting SCO Journal Entry is posted as follows:

TC 193 Rec Portion of Adv Earned as Revenue - Remitted  
Dr. 3400 Advance Collections  
Cr. 8000 Revenue/Operating Revenue

**-OR-**

TC 192 Rec Portion of Adv Earned as Reimb - Remitted  
Dr. 3400 Advance Collections  
Cr. 8100 Reimbursements



6. Schedule return of advance collection.

An automated Claims Filed transaction, TC 360 (not shown) is also generated.

TC 296     Schedule (Auto) Return of Advance Collections

Dr. 3400   Advance Collections

Cr. 3021   Claims in Process **-OR-**

TC 297     Schedule (Manual) Return of Advance Collections

Dr. 3400   Advance Collections

Cr. 3021   Claims in Process

## EXHIBIT XVI-24

STATE OF CALIFORNIA OFFICE OF THE STATE CONTROLLER															TRANSACTION REQUEST				PAGE 1 OF 1																																																																																
<div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <b>STATE CONTROLLER'S USE ONLY</b>            DOCUMENT NO. _____ DATE C C Y Y M M D D _____ MSG Code _____         </div> <div style="width: 35%; text-align: center;"> <b>STATE CONTROLLER'S USE ONLY</b>            TC Code _____ VERIFIED BY: _____            DATE: _____         </div> </div>																																																																																																			
Agency: Department of Air Quality										Address: 99 East First Street										Agency Document Number G99-05:																																																																															
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TYPE OF TRANSACTION: Transfer of Earned Revenue Collected in Advance

LEGAL AUTHORITY AND REASON FOR REQUEST:

In accordance with SAM Section 10525, Please transfer revenue collect in advance to revenue earned.

Remitted on CR 42694, 6/25/9x

*Note: Actual size is 14" x 8 1/2" paper*

I hereby certify under penalty of perjury that I am duly appointed, qualified, and acting officer of the herein named State agency, department, board, commission, office, or institution, that the within transfer is in all respects true, correct, and in accordance with all applicable provisions or restrictions in the Budget Act, Federal Regulations, or other statute pertaining to the particular appropriation.

AUTHORIZED SIGNATURE: Lois ISA Accountant

CONTACT PERSON: Lois ISA Accountant

PHONE FOR CONTACT: 445-1091 DATE: 8/2/9x

**NOT TO BE USED AS A CONTROLLER'S REMITTANCE ADVICE**

**Advance Collections Remitted After Being Recognized As Earned**

1. Advance collection received.  
(Same TC whether remitted or not.)
2. Deposited check dishonored by the bank.  
(Same TCs whether remitted or not.)
3. Record Revenue/Reimbursement as earned.  
The following TCs do not post to the H03/H05. Agencies should use caution when remitting monies that were recorded in prior months. Refer to the "Special Considerations" section at the beginning of this section.

TC 184    Rec Portion of Adv Earned as Revenue-Not Remitted  
Dr. 3400    Advance Collections  
Cr. 8000    Revenue/Operating Revenue

**-OR-**

TC 164    Rec Portion of Adv Earned as Reim - Not Remitted  
Dr. 3400    Advance Collections  
Cr. 8100    Reimbursements

4. Remit Revenue/Reimbursement to the State Treasury.

TC 171    Rec Remittance of General Cash to Treasury-Man Ck  
Dr. 1150    Cash in Transit to State Treasury  
Cr. 1110    General Cash

**-OR-**

TC 173    Rec Remittance of General Cash to Treasury-Auto Ck  
Dr. 1150    Cash in Transit to State Treasury  
Cr. 1110    General Cash

5. State Controller's Office records receipt of Revenue/Reimbursement.

TC 172    Record SCO receipt of Cash Transmittal  
Dr. 1140    Cash in State Treasury  
Cr. 1150    Cash in Transit to State Treasury